

Removal of delinquent property taxes from tax rolls
(HB 910 by Geistweidt)

DIGEST: The bill would have required tax collectors to remove from the delinquent tax rolls all taxes presumed paid because they were delinquent for more than the limitation period prescribed under sec. 33.05 of the Tax Code. The current limits are four years for personal property, 20 years for real property.

GOVERNOR'S
REASONS
FOR VETO:

The Governor said the bill violated Art. 3, sec. 55 of the Constitution. (Art. 3, sec. 55 prohibits the Legislature from cancelling the debt of any individual or corporation to the state or to a political subdivision, except delinquent taxes which have been due for at least ten years.)

SPONSOR'S
VIEW:

Rep. Geistweidt said the bill would not have cancelled the delinquent taxpayer's debt, since current law already provides that a tax delinquent for more than the limitation period is presumed paid unless a suit to collect the tax is pending. He said the bill was carried for the Tax Assessor-Collectors Association, to allow them to clean up their rolls by removing debts that will never be collected. "The Governor didn't understand the bill," said Geistweidt, "and he didn't call before the veto so I could explain it. He just knee-jerked it."

Repeal of Obstruction to Air Navigation Act
(HB 1273 by Pierce)

DIGEST: The bill would have repealed the Obstruction to Air Navigation Act, (VACS arts. 46i-1 through 46i-9) which was passed in 1983. The act authorizes the Texas Aeronautics Commission to regulate the construction of structures that will block navigable airspace and to collect \$200 for permits for such structures. TAC has never received an appropriation for enforcing the act.